

REMARKS

Applicant respectfully requests reconsideration of the present application in view of the amendments set forth above and the remarks below.

Applicant makes this submission in response to a Notice of Non-Compliant Amendment. This Response replaces the response filed on April 19, 2007.

Pending claims 1-8 stand rejected: claim 2 is objected to; and claims 1 and 3-8 are rejected. Claims 1, 2, and 6 are herein amended and new claim 9 is added.

Claims 1 and 3 are rejected under 35 U.S.C. §103 over U.S. Patent No. 6,483,917 to Kang et al. in view of U.S. Patent No. 6,850,138 to Sakai.

Claim 1 is amended to incorporate subject matter from claim 2, to which the examiner objected. Accordingly, the rejection of claim 1 is believed to have been rendered moot, as well as the rejection of claim 3.

Claim 4 is rejected under §103 over Kang and Sakai in view of "Loudspeaker and Headphone Handbook," Third Edition, John Borwick (Borwick). Claim 5 is rejected under §103 over Kang and Sakai in view of WO 02/25989 to Han. Claims 4 and 5 are allowable as depending from allowable claim 1.

Claim 6 is rejected under §103 over Kang and Sakai in view of U.S. Patent No. 6,885,753 to Bank. Claim 6 is amended in a manner similar to claim 1 and is believed to be allowable for substantially the same reasons as claim 1.

Claims 7 and 8 are rejected under §103 over Kang and Sakai in view of U.S. Publication No. 2002/0122563. Claims 7 and 8 are allowable as depending from allowable claim 6.

In view of the above, Applicant believes that claim 1-8 are in condition for allowance. Consideration for new claim 9 is respectfully requested.

Accordingly, a notice of allowance is respectfully requested for claims 1-9.

The Examiner is respectfully invited to telephone the undersigning attorney if there are any questions regarding this Amendment or this application.

Applicant does not acquiesce to any assertion made by the Examiner not specifically addressed herein.

The Assistant Commissioner is hereby authorized to charge payment of any additional fees associated with this communication or credit any overpayment to Deposit Account No. 500845, including but not limited to, any charges for extensions of time under 37 C.F.R. §1.136.

Respectfully submitted,

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